

business concern licensed in a community property State, the Secretary shall also assess what that degree of ownership would be if such small business concern had been licensed in a State other than a community property State. If the Secretary determines that such individual would have had a greater degree of ownership of the small business concern had such small business concern been licensed in a State other than a community property State, the Secretary shall treat, for purposes of this section, such small business concern as if it had been licensed in a State other than a community property State.”.

SEC. 14. 100 PERCENT CONTINUOUS LEVY ON PAYMENT TO MEDICARE PROVIDERS AND SUPPLIERS.

Paragraph (3) of section 6331(h) of the Internal Revenue Code of 1986 is amended by striking the period at the end and inserting “, or, with respect to payments made on or after the date which is 180 days after the date of the enactment of the Veterans Jobs Corps Act of 2012, to a Medicare provider or supplier under title XVIII of the Social Security Act.”.

SEC. 15. EXTENSION OF MODIFIED PENSION FOR CERTAIN VETERANS COVERED BY MEDICAID PLANS FOR SERVICES FURNISHED BY NURSING FACILITIES.

Section 5503(d)(7) of title 38, United States Code, is amended by striking “September 30, 2016” and inserting “March 31, 2017”.

SEC. 16. REVOCATION OR DENIAL OF PASSPORT IN CASE OF CERTAIN UNPAID TAXES.

(a) IN GENERAL.—Subchapter D of chapter 75 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 7345. REVOCATION OR DENIAL OF PASSPORT IN CASE OF CERTAIN TAX DELINQUENCIES.

“(a) IN GENERAL.—If the Secretary receives certification by the Commissioner of Internal Revenue that any individual has a seriously delinquent tax debt in an amount in excess of \$50,000, the Secretary shall transmit such certification to the Secretary of State for action with respect to denial, revocation, or limitation of a passport pursuant to section 16(d) of the Veterans Jobs Corps Act of 2012.

“(b) SERIOUSLY DELINQUENT TAX DEBT.—For purposes of this section, the term ‘seriously delinquent tax debt’ means an outstanding debt under this title for which a notice of lien has been filed in public records pursuant to section 6323 or a notice of levy has been filed pursuant to section 6331, except that such term does not include—

“(1) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or 7122, and

“(2) a debt with respect to which collection is suspended because a collection due process hearing under section 6330, or relief under subsection (b), (c), or (f) of section 6015, is requested or pending.

“(c) ADJUSTMENT FOR INFLATION.—In the case of a calendar year beginning after 2012, the dollar amount in subsection (a) shall be increased by an amount equal to—

“(1) such dollar amount, multiplied by

“(2) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting ‘calendar year 2011’ for ‘calendar year 1992’ in subparagraph (B) thereof.

If any amount as adjusted under the preceding sentence is not a multiple of \$1,000, such amount shall be rounded to the next highest multiple of \$1,000.”.

(b) CLERICAL AMENDMENT.—The table of sections for subchapter D of chapter 75 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 7345. Revocation or denial of passport in case of certain tax delinquencies.”.

(c) AUTHORITY FOR INFORMATION SHARING.—(1) IN GENERAL.—Subsection (1) of section 6103 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(23) DISCLOSURE OF RETURN INFORMATION TO DEPARTMENT OF STATE FOR PURPOSES OF PASSPORT REVOCATION UNDER SECTION 7345.—

“(A) IN GENERAL.—The Secretary shall, upon receiving a certification described in section 7345, disclose to the Secretary of State return information with respect to a taxpayer who has a seriously delinquent tax debt described in such section. Such return information shall be limited to—

“(i) the taxpayer identity information with respect to such taxpayer, and

“(ii) the amount of such seriously delinquent tax debt.

“(B) RESTRICTION ON DISCLOSURE.—Return information disclosed under subparagraph (A) may be used by officers and employees of the Department of State for the purposes of, and to the extent necessary in, carrying out the requirements of section 16(d) of the Veterans Jobs Corps Act of 2012.”.

(2) CONFORMING AMENDMENT.—Paragraph (4) of section 6103(p) of such Code is amended by striking “or (22)” each place it appears in subparagraph (F)(ii) and in the matter preceding subparagraph (A) and inserting “(22), or (23)”.

(d) AUTHORITY TO DENY OR REVOKE PASSPORT.—

(1) DENIAL.—

(A) IN GENERAL.—Except as provided under subparagraph (B), upon receiving a certification described in section 7345 of the Internal Revenue Code of 1986 from the Secretary of the Treasury, the Secretary of State may not issue a passport to any individual who has a seriously delinquent tax debt described in such section.

(B) EMERGENCY AND HUMANITARIAN SITUATIONS.—Notwithstanding subparagraph (A), the Secretary of State may issue a passport, in emergency circumstances or for humanitarian reasons, to an individual described in subparagraph (A).

(2) REVOCATION.—

(A) IN GENERAL.—The Secretary of State may revoke a passport previously issued to any individual described in paragraph (1)(A).

(B) LIMITATION FOR RETURN TO UNITED STATES.—If the Secretary of State decides to revoke a passport under subparagraph (A), the Secretary of State, before revocation, may—

(i) limit a previously issued passport only for return travel to the United States; or

(ii) issue a limited passport that only permits return travel to the United States.

(3) HOLD HARMLESS.—The Secretary of the Treasury and the Secretary of State shall not be liable to an individual for any action with respect to a certification by the Commissioner of Internal Revenue under section 7345 of the Internal Revenue Code of 1986.

(e) REVOCATION OR DENIAL OF PASSPORT IN CASE OF INDIVIDUAL WITHOUT SOCIAL SECURITY ACCOUNT NUMBER.—

(1) DENIAL.—

(A) IN GENERAL.—Except as provided under subparagraph (B), upon receiving an application for a passport from an individual that either—

(i) does not include the social security account number issued to that individual, or

(ii) includes an incorrect or invalid social security number willfully, intentionally, negligently, or recklessly provided by such individual,

the Secretary of State is authorized to deny such application and is authorized to not issue a passport to the individual.

(B) EMERGENCY AND HUMANITARIAN SITUATIONS.—Notwithstanding subparagraph (A), the Secretary of State may issue a passport, in emergency circumstances or for humanitarian reasons, to an individual described in subparagraph (A).

(2) REVOCATION.—

(A) IN GENERAL.—The Secretary of State may revoke a passport previously issued to any individual described in paragraph (1)(A).

(B) LIMITATION FOR RETURN TO UNITED STATES.—If the Secretary of State decides to revoke a passport under subparagraph (A), the Secretary of State, before revocation, may—

(i) limit a previously issued passport only for return travel to the United States; or

(ii) issue a limited passport that only permits return travel to the United States.

(f) EFFECTIVE DATE.—The provisions of, and amendments made by, this section shall take effect on January 1, 2013.

SEC. 17. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

Notwithstanding section 6655 of the Internal Revenue Code of 1986, in the case of a corporation with assets of not less than \$1,000,000,000 (determined as of the end of the preceding taxable year)—

(1) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2013 shall be increased by 0.25 percent of such amount (determined without regard to any increase in such amount not contained in such Code);

(2) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2017 shall be increased by 0.50 percent of such amount (determined without regard to any increase in such amount not contained in such Code); and

(3) the amount of the next required installment after an installment referred to in paragraph (1) or (2) shall be appropriately reduced to reflect the amount of the increase by reason of such paragraph.

SEC. 18. SCORING OF BUDGETARY EFFECTS.

The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go-Act of 2010, shall be determined by reference to the latest statement titled “Budgetary Effects of PAYGO Legislation” for this Act, submitted for printing in the Congressional Record by the Chairman of the Senate Budget Committee, provided that such statement has been submitted prior to the vote on passage.

NOTICE OF HEARING

COMMITTEE ON HEALTH, EDUCATION, LABOR,
AND PENSIONS

Mr. HARKIN. Mr. President, I wish to announce that the Committee on Health, Education, Labor, and Pensions will meet in open session on Thursday, September 13, 2012, at 10:30 a.m. in room 430 of the Dirksen Senate Office Building to conduct a hearing entitled “Improving College Affordability: A View From the States.”

For further information regarding this meeting, please contact Leanne Hotek of the committee staff on (202) 224-9243.

PRIVILEGES OF THE FLOOR

Mr. UDALL of Colorado. Mr. President, I ask unanimous consent that the following staff of the Finance Committee be allowed on the Senate floor